

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
WASHINGTON, D.C. 20549

FORM S-1
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

Sun Country Airlines Holdings, Inc.
(Exact name of registrant as specified in its charter)

Delaware
(State or Other Jurisdiction of
Incorporation or Organization)

4512
(Primary Standard Industrial
Classification Code Number)
2005 Cargo Road
Minneapolis, MN 55450
(651) 681-3900

82-4092570
(I.R.S. Employer
Identification Number)

(Address, Including Zip Code, and Telephone Number, Including Area Code, of Registrant's Principal Executive Offices)

Eric Levenhagen, Esq.
General Counsel and Secretary
2005 Cargo Road
Minneapolis, MN 55450
(651) 681-3900

(Name, Address, Including Zip Code, and Telephone Number, Including Area Code, of Agent For Service)

Copies to:

Brian M. Janson, Esq.
Paul, Weiss, Rifkind, Wharton & Garrison LLP
1285 Avenue of the Americas
New York, New York 10019-6064
(212) 373-3000

Michael Kaplan, Esq.
Derek Dostal, Esq.
Davis Polk & Wardwell LLP
450 Lexington Avenue
New York, New York 10017
(212) 450-4000

Approximate date of commencement of proposed sale to the public: As soon as practicable after this Registration Statement becomes effective.

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933 check the following box.

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering: 333-256201

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering:

If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering:

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company" and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer
Non-accelerated filer

Accelerated filer
Smaller reporting company
Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

CALCULATION OF REGISTRATION FEE

Title of Each Class of Securities to be Registered	Amount to be Registered(1)(2)	Proposed Maximum Offering Price Per Share	Proposed Maximum Aggregate Offering Price(3)	Amount of Registration Fee(3)
Common stock, par value \$0.01 per share	1,437,500	\$34.50	\$49,593,750	\$5,411

(1) The shares of common stock being registered in this Registration Statement are in addition to the 6,900,000 shares of common stock registered pursuant to the registrant's Registration Statement on Form S-1 (Registration No. 333-256201).

(2) Includes 187,500 shares of common stock which may be purchased by the underwriters to cover over-allotments, if any.

(3) The registration fee is calculated in accordance with Rule 457(a) under the Securities Act of 1933, as amended, based on the proposed maximum aggregate offering price. The registrant previously paid a filing fee of \$28,110 for the Registration Statement on Form S-1 (File No. 333-256201), which was declared effective on May 19, 2021. In accordance with Rule 462(b) under the Securities Act of 1933, as amended, an additional amount of securities having a proposed maximum aggregate offering price of \$49,593,750 are hereby registered, which includes the additional shares that the underwriters have the option to purchase.

This Registration Statement shall become effective upon filing with the Securities and Exchange Commission in accordance with Rule 462(b) under the Securities Act of 1933, as amended.

EXPLANATORY NOTE

This Registration Statement is being filed pursuant to Rule 462(b) (“Rule 462(b)”) and General Instruction V of Form S-1, both as promulgated under the Securities Act of 1933, as amended. Pursuant to Rule 462(b), the contents of the Registration Statement on Form S-1 (Registration No. 333-256201) of Sun Country Airlines Holdings, Inc. (the “Registrant”), including the exhibits thereto, which was declared effective by the Securities and Exchange Commission (the “Commission”) on May 19, 2021, are incorporated by reference into this Registration Statement.

CERTIFICATION

The Registrant hereby certifies that it (i) has instructed its bank to transmit to the Commission the filing fee set forth on the cover page of this Registration Statement by a wire transfer of such amount to the Commission’s account at U.S. Bank, N.A. in St. Louis, Missouri as soon as practicable (but no later than the close of business on May 20, 2021), (ii) will not revoke such instructions, (iii) has sufficient funds in the relevant account to cover the amount of such filing fee, and (iv) will confirm receipt of such instructions by its bank during the bank’s regular business hours no later than May 20, 2021.

PART II

INFORMATION NOT REQUIRED IN PROSPECTUS

Item 16. Exhibits and Financial Statement Schedules

All exhibits filed with or incorporated by reference in Registration Statement No. 333-256201 are incorporated by reference into, and shall be deemed to be a part of, this registration statement, except for the following, which are filed herewith.

Exhibit Number	Description of Exhibit
<u>5.1</u>	<u>Opinion of Paul, Weiss, Rifkind, Wharton & Garrison LLP as to the legality of the securities being registered.</u>
<u>23.1</u>	<u>Consent of KPMG LLP, independent registered public accounting firm.</u>
<u>23.2</u>	<u>Consent of Paul, Weiss, Rifkind, Wharton & Garrison LLP (included in Exhibit 5.1).</u>
<u>24.1</u>	<u>Power of Attorney (incorporated by reference to the Registration Statement on Form S-1 of Sun Country Airlines Holdings, Inc. (Registration No. 333-256201)).</u>

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Minneapolis, State of Minnesota, on May 19, 2021.

SUN COUNTRY AIRLINES HOLDINGS, INC.

By: /s/ Jude Bricker

Name: Jude Bricker

Title: Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed on May 19, 2021, by the following persons in the capacities indicated.

<u>Signature</u>	<u>Title</u>
<u>/s/ Jude Bricker</u> Jude Bricker	Chief Executive Officer; Director (Principal Executive Officer)
<u>/s/ Dave Davis</u> Dave Davis	President and Chief Financial Officer; Director (Principal Financial and Accounting Officer)
<u>*</u> Partick Kearney	Director
<u>*</u> Thomas C. Kennedy	Director
<u>*</u> Antoine Munfakh	Director
<u>*</u> Kerry Philipovitch	Director
<u>*</u> David Siegel	Director
<u>*</u> Juan Carlos Zuazua	Director

*By: /s/ Dave Davis

Dave Davis

Attorney-in-Fact

INDEX TO EXHIBITS

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Paul, Weiss, Rifkind, Wharton & Garrison LLP
1285 Avenue of the Americas
New York, New York 10019-6064

May 19, 2021

Sun Country Airlines Holdings, Inc.
2005 Cargo Road
Minneapolis, MN 55450

Sun Country Airlines Holdings, Inc.
Registration Statement on Form S-1
(incorporating Registration Statement on Form S-1
Registration No. 333-256201)

Ladies and Gentlemen:

We have acted as counsel to Sun Country Airlines Holdings, Inc., a Delaware corporation (the "Company"), in connection with the Registration Statement on Form S-1 (the "Registration Statement"), of the Company, filed today with the Securities and Exchange Commission pursuant to the Securities Act of 1933, as amended (the "Act"), and the rules and regulations thereunder (the "Rules"). You have asked us to furnish our opinion as to the legality of the securities being registered under the Registration Statement. The Registration Statement and the related registration statement (Registration No. 333-256201) relate to the registration under the Act of up to 8,337,500 shares (the "Shares") of the Company's common stock, par value \$0.01 per share (the "Common Stock"), that may be offered by certain stockholders of the Company (including shares that may be sold by certain stockholders of the Company upon exercise of the underwriters' over-allotment option).

Sun Country Airlines Holdings, Inc.

In connection with the furnishing of this opinion, we have examined the Registration Statement.

In addition, we have examined (i) such corporate records of the Company that we have considered appropriate, including a copy of the certificate of incorporation, as amended, and bylaws, as amended, of the Company, certified by the Company as in effect on the date of this letter, and copies of resolutions of the board of directors of the Company relating to the registration of the Shares, certified by the Company and (ii) such other certificates, agreements and documents that we deemed relevant and necessary as a basis for the opinion expressed below. We have also relied upon certificates of public officials and the officers of the Company.

In our examination of the documents referred to above, we have assumed, without independent investigation, the genuineness of all signatures, the legal capacity of all individuals who have executed any of the documents reviewed by us, the authenticity of all documents submitted to us as originals, the conformity to the originals of all documents submitted to us as certified, photostatic, reproduced or conformed copies of valid existing agreements or other documents, the authenticity of all the latter documents and that the statements regarding matters of fact in the certificates, records, agreements, instruments and documents that we have examined are accurate and complete.

Based upon the above, and subject to the stated assumptions, exceptions and qualifications, we are of the opinion that the Shares have been duly authorized by all necessary corporate action on the part of the Company and are validly issued, fully paid and non-assessable.

Sun Country Airlines Holdings, Inc.

The opinion expressed above is limited to the General Corporation Law of the State of Delaware. Our opinion is rendered only with respect to the laws, and the rules, regulations and orders under those laws, that are currently in effect.

Sun Country Airlines Holdings, Inc.

We hereby consent to use of this opinion as an exhibit to the Registration Statement and to the use of our name under the heading "Legal Matters" contained in the prospectus incorporated by reference in the Registration Statement. In giving this consent, we do not thereby admit that we come within the category of persons whose consent is required by the Act or the Rules.

Very truly yours,

/s/ Paul, Weiss, Rifkind, Wharton & Garrison LLP
PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP

Consent of Independent Registered Public Accounting Firm

We consent to the use of our report dated February 23, 2021, except as to the third and fourth paragraphs of Note 20, which are as of March 8, 2021, with respect to the consolidated financial statements of Sun Country Airlines Holdings, Inc. incorporated herein by reference and to the reference to our firm under the heading “Experts” in the prospectus. Our report contains an explanatory paragraph that states that the Company has changed its method of accounting for revenue recognition and leases as of January 1, 2019 due to the adoption of Accounting Standards Update 2014-09, *Revenue from Contracts with Customers* and Accounting Standards Update 2016-02, *Leases*.

/s/ KPMG LLP

Minneapolis, Minnesota
May 19, 2021
